



# Report Highlights

## Board of Elementary and Secondary Education

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### Why We Conducted This Work

We performed certain procedures at the Board of Elementary and Secondary Education (BESE) to evaluate certain controls that BESE uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2021, through June 30, 2023.

### What We Found

- We performed procedures relating to the Louisiana Education Quality Trust Fund (LEQTF) [8(g) program], payroll, board member per diem payments, LaCarte purchasing card and Controlled Billed Account transactions, and movable property.
- Based on the results of these procedures, we did not report any findings and found BESE's controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.

View the full report at [www.la.gov](http://www.la.gov).